



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **FINANCIAL/COMPLIANCE AUDITS OF 2001-02 STATE GRANTS**

The Offices of the Chief Administrative Officer, District Attorney, Public Defender, and Sheriff; the Probation Department; and the Countywide Criminal Justice Coordination Committee receive grants from the State Office of Criminal Justice Planning and other State agencies. These grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

Through our Master Agreement for As-Needed Contract Audits/Studies, we contracted with Conrad & Associates, L.L.P., for the required financial/compliance audits of 2001-02 State grant programs. Conrad & Associates audited 41 grants shown in the attached list.

The auditors reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. Of the total claimed costs of \$31,256,903, the reports identify questioned costs totaling \$10,493. The questioned costs are claims of minor amounts in excess of the approved budgets. The auditors noted no internal control weaknesses, but did identify some compliance weaknesses that are not considered material. The departments have responded to the reported findings and recommendations and indicate that they will take action to correct the reported problems.

Due to the volume of audit reports, copies of the individual reports were not attached. Should you require any additional information, please call me at (213) 974-8301 or your staff may call DeWitt Roberts at (626) 293-1101.

JTM:JEM:BL
6-36report - CW Financial...doc

Attachment

AUDITOR-CONTROLLER
COUNTY OF LOS ANGELES

c: David E. Janssen, Chief Administrative Officer
Steve Cooley, District Attorney
Lee Baca, Sheriff
Michael Judge, Public Defender
Richard Shumsky, Chief Probation Officer
Peggy Shuttleworth, Executive Director, CCJCC
Executive Officer, Board of Supervisors
Public Information Office
Audit Committee (6)

2001-02 State Grants
List of Grants/Periods Audited

Chief Administrative Office Grants:

Local Child Care and Planning Council
Department of Education Grant
No. FLPC-1018
7/1/2001 - 6/30/2002
\$396,148

Investing in Early Educators: A Plan to Retain Quality Staff
Department of Education Grant
No. GRET-0018
7/1/2001 - 6/30/2002
\$273,783

Countywide Criminal Justice Coordination Committee Grant:

Los Angeles Drug-Testing Enforcement Project (LADEP)
OCJP Grant
No. DC01030190
7/1/2001 - 6/30/2002
\$387,801

District Attorney Grants:

Career Criminal Prosecution
OCJP Grant
No. CP01120190
7/1/2001 - 6/30/2002
\$600,000

Elder Abuse Advocacy & Outreach
OCJP Grant
No. EA00010190
7/1/2001 - 6/30/2002
\$149,163

Clearinghouse Electronic Surveillance
OCJP Grant
No. DC01B40190
7/1/2001 - 6/30/2002
\$301,066

Elder Abuse Vertical Prosecution
OCJP Grant
No. EB99010190
4/1/2001 - 3/31/2002
\$256,500

Community Oriented Multi-Agency
Narcotics Team (COMNET)
OCJP Grant
No. DC01D40190
7/1/2001 - 6/30/2002
\$143,603

Gang Violence Suppression - Lancaster
OCJP Grant
No. GV01010190
7/1/2001 - 6/30/2002
\$126,932

District Attorney Grants (cont'd):

Drug-Endangered Children (DEC) OCJP Grant No. DG01040190 1/1/2002 - 6/30/2002 \$67,164	Statutory Rape Vertical Prosecution OCJP Grant No. SR01040190 7/1/2001 - 6/30/2002 \$361,000
Juvenile Offenders Intervention Network OCJP Grant No. JV98010190 7/1/2001 - 6/30/2002 \$97,970	Gang Violence Suppression - Lennox OCJP Grant No. GV01011527 7/1/2001 - 6/30/2002 \$135,295
Juvenile Offenders Learning Tolerance OCJP Grant No. JV99010190 6/1/2001 - 5/31/2002 \$183,416	Victim Witness Assistance OCJP Grant No. VW00190190 7/1/2001 - 6/30/2002 \$3,298,838
Juvenile Prosecution Quality Enhancement OCJP Grant No. IP00B10190 4/1/2001 - 6/30/2002 \$3,870,295	Violence Against Women Prosecution OCJP Grant No. VV00030190 3/1/2001 - 6/30/2002 \$317,886
Major Narcotics Vendors Prosecution OCJP Grant No. NV01030190 7/1/2001 - 6/30/2002 \$255,628	Spousal Abuser Prosecution Department of Justice Grant No. 01SA08A010 7/1/2001 - 6/30/2002 \$276,000
Narcotics Enforcement Surveillance Team OCJP Grant No. DC01147250 7/1/2001 - 6/30/2002 \$151,988	Workers' Compensation Fraud Department of Insurance Grant 7/1/2001 - 6/30/2002 \$4,727,032
Special Emphasis Victim Assistance OCJP Grant No. SE99090190 7/1/2001 - 6/30/2002 \$151,375	Automobile Insurance Fraud Department of Insurance Grant 7/1/2001 - 6/30/2002 \$3,712,770

District Attorney Grants (cont'd):

Organized Automobile Fraud Activity
Interdiction ("Urban Grant")
Department of Insurance
7/1/2001 - 6/30/2002
\$995,283

Probation Department Grants:

Anti-Drug Abuse/Transitional Housing
Intensive Supervision Project
(ADA/THISP)
OCJP Grant
No. DC01C40190
7/1/2001 - 6/30/2002
\$262,045

Los Angeles Drug Testing
Enforcement Program (LADEP)
OCJP Grant
No. DC01030190
7/1/2001 - 6/30/2002
\$50,134

WIN Program
OCJP Grant
No. IP00A10190
4/1/2001 - 6/30/2002
\$310,087

Community Oriented Multi-Agency
Narcotic Enforcement Taskforce
OCJP Grant
No. DC01D40190
7/1/2001 - 6/30/2002
\$227,117

Lancaster Gang Violence
Suppression (GVS)
OCJP Grant
No. GV01010190
7/1/2001 - 6/30/2002
\$82,301

Repeat Offender Prevention Program
Board of Corrections Grant
No. 84-96
7/1/1996 - 6/30/2002
\$1,568,627

Camp Joseph Scott Expansion Project
Board of Corrections Grant
No. 061-197
5/22/1998 - 8/15/2002
\$2,133,589

Public Defender Grants:

Client Assessment Recommendation
Evaluation Project (CARE)
OCJP Grant
No. IP00C10190
4/1/2001 - 6/30/2002
\$1,138,076

Vertical Defense of Indigents (VDI)
OCJP Grant
No. VI00020190
7/1/2001 - 6/30/2002
\$98,857

Sheriff Grants:

Community Oriented Multi-agency
Narcotics Enforcement Team (COMNET)
OCJP Grant
No. DC01D40190
7/1/2001 - 6/30/2002
\$1,437,975

Sexual Assault Backlog Elimination
OCJP Grant
No. CG00010190
7/1/2001 - 6/30/2002
\$709,890

High Tech Crime Task Force
OCJP Grant
No. HT00010190
7/1/2001 - 6/30/2002
\$593,405

Lancaster Gang Violence Suppression
OCJP Grant
No. GV01010190
7/1/2001 - 6/30/2002
\$270,051

Region II Community Based Policing
OCJP Grant
No. CR01010190
7/1/2001 - 6/30/2002
\$77,800

Sheriff's Motivational and
Responsibility Training
OCJP Grant
No. JY99010190
7/1/2001 - 6/30/2002
\$222,154

Altadena Satellite Sheriff's Office
OCJP Grant
No. PR98010190
7/1/2001 - 6/30/2002
\$675,790

High Tech Crime Task Force
OCJP Grant
No. HT98010190
7/1/2001 - 6/30/2002
\$162,069